# EXHIBIT MF-15

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### **WVUS Policy Manual**



#### **Business Ethics & Christian Conduct**

Effective: 26 Mar 2014

#### 1.0 Purpose

To guide employees and directors how to conduct themselves in a manner consistent with the religious beliefs and religious practices of World Vision, Inc. (WVUS).

#### 2.0 Policy

- 2.1 Employee and directors' conduct should uphold WVUS's Core Values, Mission Statement, and <u>Christian Commitment and Witness Policy</u>; enhance WVUS's reputation as a Christian organization; benefit the organization; and respect others.
- 2.2 WVUS acknowledges that "all have sinned and fall short of the glory of God, and are justified freely by His grace through the redemption that came by Christ Jesus." (Romans 3:23-24) WVUS is not looking for "perfect" human beings, but repentant followers of Jesus. Open, ongoing, unrepentant sin is not acceptable at World Vision. We seek to value and honor our staff and abide by biblically sound standards and expectations that seek to bring honor to God and one another. We desire to model Christ-like behavior, at and away from work, so that people will be drawn to placing their personal faith in Him and follow His Compassionate Lordship.
- 2.3 Effective Christian witness is first expressed in the conduct of staff and how we love and share a common Statement of Faith. WVUS seeks to be an organization that is "Christian" in every sense of the word; therefore, all staff represent WVUS and, more importantly, the Gospel of Jesus Christ, in their work as well as in their private lives.
- 2.4 This policy provides guidelines for appropriate behavior for all employees, interns, volunteers, and board members, within and outside the workplace. WVUS seeks to honor staff members' privacy and personal convictions. However, behavior (whether in private or at work) that contradicts your profession of Christian commitment, may require the organization to counsel and to take disciplinary action, up to and including termination.
- 2.5 Ethical Guidelines: WV recognizes that singling out certain behaviors as unacceptable requires drawing a line based on the determination of whether that particular behavior reflects poorly on the name of Christ or WVUS' reputation, distracts us from our core mission,

compromises the safety of oneself or others; or is disruptive in the workplace or likely to be offensive to our donors and/or church partners.

- 2.6 It is impossible for World Vision to identify every form of behavior that we understand the Bible defines as acceptable and unacceptable to God. Therefore, we have provided the following as guidelines:
- 2.6.1 Does this behavior, wherever engaged in, glorify God? Does it cause others to praise your Heavenly Father? Is it worthy of Jesus Christ? (See Matthew 5:16; Colossians 1:9-12; Corinthians 10:31-11:1; Ephesians 4:22-24)
- 2.6.2 Does it build up other Christians and encourage love and good deeds? (See Hebrews 10:23-25; Ephesians 4:1-3; 15-16; Ephesians 5:3-4; Colossians 3:15-17)
- 2.6.3 Is it loving? (See John 13.34-35; Ephesians 5:1-2; Galatians 5:13)
- 2.6.4 Does it advance truth and truthfulness? (See 1 John 1:5-7; 3:18; Ephesians 4:25; 2 Timothy 2:15)
- 2.6.5 Is it good stewardship, i.e., a responsible way to use God given time, talent and resources? (See 1 Peter 4:10; Ephesians 2:10; Colossians 3:23-24)
- 2.6.6 Is this behavior consistent with the teachings of scripture? (See Philippians 1:27; Titus 2:11-12; Galatians 5:22-25; Romans 13:13-14; Matthew 19:4-5; Proverbs 26:20; Philippians 4:8; 1 Corinthians 6:9-10; 6:12-13; 17-19)
- 2.6.7 Behave at work and outside of work, publicly and privately, in ethical, honest, and in a trustworthy manner, always consistent with our Christian commitment and witness.
- 2.6.8 Adhere to applicable laws and WVUS policies.
- 2.6.9 Treat others with respect, dignity, and impartiality.
- 2.6.10 Adhere to safety, security, and health rules.
- 2.6.11 Properly manage and use WV assets, funds, equipment, and property appropriately.
- 2.6.12 Wear appropriate attire that respects local custom and is sensitive to our International visitors.
- 2.7 This policy incorporates by reference the WVI Partnership Code of Conduct Board Policy and Guidelines.

#### 2.8 WV Reserves all Rights:

WVUS will implement this policy in its sole, good faith discretion, seeking to obey the law, protect the innocent, and pursue fairness.

#### 2.9 Related Policies:

2.9.1 WVUS Board Standing Policy

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·1.1-1.4, 3.7, and 6.2

2.9.2 WVUS Operational Polices:

·WVUS Policy Manual

2.9.3 World Vision International (WVI)

·WV Partnership Policy & Decision Manual

#### 3.0 Persons Affected/Scope

This policy applies to all WVUS employees, interns, volunteers, and board members.

#### 4.0 Policy Owner

- 4.1 All operational policies are developed, approved, and owned by the CEO/President as stated in the Board Standing Policy.
- 4.2 Human Resources is responsible for appropriately vetting any substantive changes to this policy before recommending changes for the President's approval.

#### 5.0 Definitions

<u>Christian Ethics and Business Conduct</u>: Through life, word and deed, WVUS staff must be committed to glorifying God and witnessing to His love in the person of His Son Jesus Christ in all aspects of their lives and work, calling others to a life-changing commitment to serve the poor in the name of Christ. We seek to value and honor our staff and abide by biblically sound standards that bring honor to God and one another. We desire to model Christ-like behavior at and away from work so that people will be drawn to placing their personal faith in Him and will follow His Compassionate Lordship.

#### **6.0 Procedures**

New employees are required to sign the WV Statement of Faith or Apostles Creed, review the WVUS Standards of Christian Ethics and Business Conduct, the on-line WVUS Policy Manual, and sign an acknowledgment attestation as part of their on-boarding process. The WVUS Standards of Christian Witness and Business Conduct and Policy Manual are available to all WVUS staff via the WVUS Intranet. HR provides mandatory New Employee Orientation (NEO) and management training surrounding World Vision's Mission, Vision, Core Values, and Standards of Christian Witness and Business Conduct. The Office of Accountability, Compliance, and Ethics (ACE) partners with other WVUS capacity building departments and units (e.g. Finance, Grant Compliance, Human Resources, and Legal) to ensure appropriate compliance training is provided to WVUS staff. ACE provides on-going ACE Awareness Messages via the WVUS Intranet surrounding important compliance and ethics issues and policies as part of the WVUS Compliance and Ethics education and training program.

#### 7.0 Appendices / Forms

Standards of Conduct

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Approved By:	Richard E. Stearns, President
Approved By:	Julie Regnier, SVP, Human Resources
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